

Accounts Payable

⇒ **Departmental Goal:** Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

County-wide Goal: *County Resources*

7124

► **Objective:** Annually, review county procurement card and travel policies to ensure 100% compliance with legislation and Generally Accepted Account Principles (GAAP).

→ **Measure:** Percent of compliance.

▷ **Strategy:**

7124

1) Maintain and log each policy review date 2) Update policy with changes as necessary and bring before the Board of Supervisors in a timely manner.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
100%	100%	100%	100%	100%

⇒ **Departmental Goal:** Provide timely, accurate, and responsive customer service, to every customer every time.

County-wide Goal: *County Resources*

7122

► **Objective:** Process warrants for purchasing card transactions within 15 days of close of cycle 100% of the time by FY2018.

→ **Measure:** Percentage of time warrants for purchasing card suppliers available by the 15th day.

▷ **Strategy:**

7122

1) Train Accounts Payable staff on most efficient use of Accounts Payable Module and reconciliation modules provided by purchasing card providers 2) Maintain internal desk procedure to accomplish objectives.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
98%	100%	100%	100%	100%

Compliance

⇒ **Departmental Goal:** Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).

County-wide Goal: *County Resources*

1126

► **Objective:** Reduce percentage of out-of-compliance requisitions to 3% by FY2018.

→ **Measure:** Percentage of requisitions out-of-compliance.

▷ **Strategy:**

7126

1) Train departments on policies, legislation, and standards 2) Review Purchasing Policy for compliance with Legislative Requirements at least annually, update as needed.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
3%	3%	3%	3%	3%

⇒ **Departmental Goal:** Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

County-wide Goal: *County Resources*

1127

► **Objective:** Reduce County-wide office supply costs by (41101) 5% from base year by FY2018.

→ **Measure:** Percentage reduction of County-wide office supply cost.

▷ **Strategy:**

7127

1) Develop an approved supplier list based on State or contract negotiations 2) Train departments on where to find and how to use approved suppliers 3) Monitor for supplier pricing compliance.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
3.1%	2%	3%	4%	5%

Compliance

⇒ **Departmental Goal:** Provide timely, accurate, and responsive customer service, to every customer every time.

County-wide Goal: *County Resources*

1125

► **Objective:** Issue Purchase Orders within three (3) business days of requisition receipt 100% of the time by FY2018.

→ **Measure:** Percentage time of purchase orders issued within three (3) business days.

▷ **Strategy:**

7125

1) Continue development of internal procedures to accomplish objective 2) Train departments on accurate creation of Purchase Order Request requisitions and of service guarantee.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
95%	100%	100%	100%	100%

Financial Reporting

⇒ **Departmental Goal:** Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).

County-wide Goal: *County Resources*

1131

► **Objective:** Annually, prepare and submit the County Comprehensive Annual Financial Report, Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report by the deadline 100% of the time.

→ **Measure:** Percent of time that the County Comprehensive Annual Financial Report (CAFR), Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report (PAFR) are prepared and submitted by the deadline.

▷ **Strategy:**

7131

Both CAFR's will be available and distributed to appropriate agencies by December 31st each year.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
100%	100%	100%	100%	100%

Financial Reporting

⇒ **Departmental Goal:** Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

County-wide Goal: *County Resources*

7130

► **Objective:** To complete 100% of strategies to achieve and maintain a bond rating on long term debt instruments of A1 or higher.

→ **Measure:** Percentage of strategies completed.

▷ **Strategy:**

7130

1) Ensure all long term debt instruments currently held by county are monitored for all bond compliance issues, to include post-issuance bond compliance 2) Review/Update as necessary County's Debt Management Policy to ensure compliance with all federal, state, & local laws as well as with GAAP 3) CAFR provided to reporting agencies on time.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
100%	100%	100%	100%	100%

⇒ **Departmental Goal:** Provide timely, accurate, and responsive customer service, to every customer every time.

County-wide Goal: *County Resources*

7129

► **Objective:** To complete the "Budget to Actuals" and "CIP Budget to Actuals" reports by the deadline 100% of the time.

→ **Measure:** Percentage of time "Budget to Actuals" and "CIP Budget to Actuals" reports are completed by the deadline.

▷ **Strategy:**

7129

Provide useful management reports for decision making and project tracking, including but not limited to Budget Performance.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
95%	100%	100%	100%	100%

General Ledger

⇒ **Departmental Goal:** Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

County-wide Goal: *County Resources*

1177

► **Objective:** Annually, review and update 100% of accounting policies and procedures.

→ **Measure:** Percent of accounting policies and procedures reviewed and updated.

▷ **Strategy:**

7177

Annually review various accounting policies and procedures, to include capital asset accounting, cash balances, grant management, and petty cash handling.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
100%	100%	100%	100%	100%

⇒ **Departmental Goal:** Provide timely, accurate, and responsive customer service, to every customer every time.

County-wide Goal: *County Resources*

1162

► **Objective:** Increase the percentage of journal entries, transfers, & Pre Approved Batch's posted within five (5) business days to 100% by FY2018.

→ **Measure:** Percentage of journal entries, transfers, & PAB's posted within 5 days.

▷ **Strategy:**

7162

1) Implement a procedure to comply with objectives target of 100% posting within 5 days 2) Have procedure in place for meeting demand of increased demand for adjustments at fiscal year end.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
100%	100%	100%	100%	100%

General Ledger

County-wide Goal: *County Resources*

1172

► **Objective:** Reduce correcting journal entries processed during fiscal year to 1000 by FY2018.

→ **Measure:** Number of correcting journal entries.

▷ **Strategy:**

7172

1) Train pertinent personnel in charge of fund/department accounting on appropriate use of chart of accounts 2) Update personnel when there are changes to the chart of accounts and accounting procedures and provide guidance and direction when problems arise so that they will not be repeated.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
855	1035	1025	1010	1000

Payroll

⇒ **Departmental Goal:** Develop and assist in retaining a highly skilled, talented and efficient workforce by providing learning and growth opportunities to increase individual employee satisfaction.

County-wide Goal: *County Resources*

1120

► **Objective:** Provide county-wide training in Finance Related Modules and related topics at least once per fiscal year.

→ **Measure:** Number of training opportunities provided.

▷ **Strategy:**

7120

Develop and maintain a training plan in which at least one class offering is given to the county departments each fiscal year for each finance module (5).

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
18	5	5	5	5

Payroll

⇒ **Departmental Goal:** Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.

County-wide Goal: *County Resources*

1181

► **Objective:** Increase the percentage of staff certified in Payroll to 100% by 2018.

→ **Measure:** Percentage of staff certified in Payroll.

▷ **Strategy:**

7181

Payroll staff certified in Payroll by an accredited Payroll Organization.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
33%	66%	66%	100%	100%

⇒ **Departmental Goal:** Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).

County-wide Goal: *County Resources*

1180

► **Objective:** Annually, have 100% of W-2 filings in-compliance with IRS and maintain the number of days it takes to provide a duplicate W-2, upon request, to 2 business days.

→ **Measure:** (1) Percent of W-2 filings that are in-compliance with IRS (2) Number of business days.

▷ **Strategy:**

7180

1) Ensure all staff is knowledgeable in federal and state policies for W-2 requirements and filing 2) Provide superior customer service.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
100%; 2 respectively	100%; 2 respectively	100%; 2 respectively	100%; 2 respectively	100%; 2 respectively

Payroll

⇒ **Departmental Goal:** Provide timely, accurate, and responsive customer service, to every customer every time.

County-wide Goal: *County Resources*

1178

► **Objective:** Decrease number of errors affecting pay to not more than 150 per fiscal year, with no more than 5 from Financial Services staff, errors to include time entry/audit, wages, deductions, benefits and taxes.

→ **Measure:** Number of errors affecting pay per fiscal year.

▷ **Strategy:**

7178

1) Track number of errors affecting pay 2) Implement training to ensure limited number of errors.

Target / Benchmark :				
FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
149	165	160	155	150